Atty. Docket No.: 020587 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Ikuo KAWAMOTO et al.

Confirmation No.: 1845

Serial Number: 10/072,455

Group Art Unit: 2871

Filed: February 7, 2002

Examiner: CHOWDHURY, TARIFUR RASHID

For:

POLARIZING ELEMENT WITH LIGHT-DIFFUSION ADHESIVE LAYER AND

LIQUID CRYSTAL DISPLAY HAVING SUCH POLARIZING ELEMENT

(as amended)

AMENDMENT UNDER 37 C.F.R. 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

March 3, 2004

Sir:

In response to the Office Action dated December 15, 2003, Applicants respectfully request

03/16/2004 that the application becamended so follows, and that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.

03/05/2004 MMEKONEN 00000107 10072455

01 FC:1202

90.00 OP